

〔国際学研究フォーラム講演録 5〕

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## 国際会計基準への対応とその課題

——台湾と日本——

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The lectures were held in the Chinese management class inviting Professor Yoshihiro Tokuga (Kyoto University) and Professor Chi-Chun Liu (National Taiwan University) as guest speakers. Both Prof. Tokuga and Prof. Liu introduced the situation of Japan and Taiwan associated with IFRS (International Financial Reporting Standards). Therefore, they are well qualified for guiding us the subject. Both of them presented lectures which shed light on the effects of response to IFRS in Japan and Taiwan. Their lectures enable us to observe the subject from two different perspectives.

First, Prof. Tokuga's lecture was titled "Japan's Response to the IFRS-Historical Analysis to Understand the Current Situation," which was designed to cultivate a greater understanding of Japan's attitude towards adopting IFRS. It began with reviewing the four major accounting standards that are currently used by Japanese companies. Then, he used diachronic analysis that illustrates time-series of the diffusion process of IFRS in Japan and synchronic analysis that focuses attention on distinctions in the methods of J-GAAP (Japanese-Generally Accepted Accounting Principles) and IFRS apply to demonstrate the current efforts of Japan's response to IFRS and background of the main differences between the domestic accounting standards. His lecture intelligibly presented Japanese circumstances in the response of IFRS and significant challenges.

In the next place, Prof. Chi-Chun Liu delivered a lecture titled "Adoption of IFRS in Taiwan : Implications and Challenges" that demonstrate the effects and agendas by adopting IFRS in Taiwan. The speech began with exploring the rise of IFRS and change in circumstances surrounding in Taiwan. Then, he described that adopting IFRS allows Taiwanese companies to improve access to the global capital market. Meanwhile, they face technical complexity and practical difficulties such as the widening disparity between the domestic listed companies, which already have the international competitiveness and small and medium-sized enterprises that follow local accounting standards, highly switching the cost and decline influence of TFRSC (Taiwan Financial Reporting Standard Committee). Through his lecture, he clearly described the advantages and disadvantages of the adoption of IFRS in Taiwan by providing practical contents.

The lectures delivered by both professors provided an opportunity not only to explore the underlying knowledge of Japan and Taiwan response to IFRS but also enable us to observe and discover the benefits and challenges associated with the movements from various perspectives.